

## The Gazette



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## NOTICE

The undermentioned *Gazettes of India Extraordinary* were published upto the 8th July 1957:—

Issue No.	No. and date	Issued by	Subject
80-A.	No. 13/57, dated the 29th June 1957.	Ministry of Commerce and Industry	Import Trade Control—Open General Licence No. XLIX.
	No. 41-I.T.C. (P.N.)/57, dated the 29th June, 1957.	Do.	Removal of certain items from Open General Licences Nos. XLIV and XLV.
	No. 42-I.T.C. (P.N.)/57, dated the 29th June 1957.	Do.	Import licensing policy for the quarter July-September, 1957.
	No. 43-I.T.C. (P.N.)/57, dated the 29th June 1957.	Do.	Grant of Import Licences for Capital goods and Heavy Electrical Plant during the quarter July-September, 1957.
	No. 44-I.T.C. (P.N.)/57, dated the 29th June 1957.	Do.	Licensing Policy for Machine Tools for the quarter July-September, 1957.
	No. 45-I.T.C. (P.N.)/57, dated the 29th June 1957.	Do.	Registration of firms for obtaining import licences for raw materials under the Export Promotion Scheme with the licensing authorities at the ports.
82	No. 47-I.T.C. (P.N.)/57, dated the 8th July 1957.	Do.	Import of 'fruits, all sorts excluding coconuts and cashewnuts, fresh, dried, salted or preserved n.o.s. and excluding dates' and Asafoetida from Afghanistan.

Copies of the *Gazettes Extraordinary* mentioned above will be supplied on Indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these *Gazettes*.

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## PART I—Section 1

**Notifications relating to Non-Statutory Rules, Regulations and Orders and Resolutions issued  
by the Ministries of the Government of India (other than the Ministry of Defence) and by  
the Supreme Court**

**OFFICE OF THE SECRETARY TO THE PRESIDENT***New Delhi, the 16th July 1957*

No. 28-Pres./57.—The President is pleased to award the Police Medal for gallantry to the undermentioned officer of the Rajasthan Police:—

*Name of the officer and rank.*—Shri Ladu Singh, Deputy Superintendent of Police, Bayana Circle, District Bharatpur.

*Statement of services for which the decoration has been awarded.*—During the month of August 1956 the Bayana Sub-Division of Bharatpur experienced unprecedented floods. Much damage was caused and many villages were submerged. Shri Ladu Singh, Deputy Superintendent of Police, who was in charge of the circle, promptly started rescue operations. He and a small party of police were engaged almost continuously for six days in rescuing those in danger and bringing relief to the marooned villages. The work was carried out in insuperably difficult and often very hazardous conditions. By their sustained efforts and devotion to duty, more than 1000 persons were rescued without casualties; in addition, relief operations, such as supply of food and necessities of life, were carried out in the devastated areas.

2. Shri Ladu Singh displayed courage and leadership of a high order and exemplary conduct in the discharge of public duties.

3. This award is made for gallantry under rule 4(i) of the Rules governing the award of the Police Medal.

C. S. VENKATACHAR, Secy.

**LOK SABHA SECRETARIAT***New Delhi, the 16th July 1957*

No. F.142-T(I)/57.—Shri R. Venkataraman, an elected Member of Lok Sabha from Tanjore Constituency of Madras, has resigned his seat in Lok Sabha with effect from the 9th July, 1957.

N. C. NANDI, Dy. Secy.

**MINISTRY OF HOME AFFAIRS***New Delhi, the 12th July 1957*

No. 20/11/57-ESTS(B).—The President is pleased to appoint Dr. G. S. Mahajani to be a Member of the Union Public Service Commission with effect from 1st July, 1957 (forenoon).

P. SITARAMAN, Dy. Secy.

**SUPREME COURT OF INDIA***New Delhi, the 11th July 1957*

No. F.10/57-S.C.M.J.I.—The following is published for general information.

**AMENDMENTS TO SUPREME COURT RULES, 1950**

The Supreme Court of India, in the exercise of its rule making powers and with the approval of the President, hereby makes the following amendments to the Supreme Court Rules, 1950:—

In the Supreme Court Rules, 1950:—

1. At the end of Part I and before Part II, after Order XI, insert the following Order:—

**"ORDER XI-A***Payment into and out of Court of Sultors' Funds*

1. Unless otherwise ordered, all monies directed to be paid into this Court to the credit of any suit, appeal or other proceeding, shall be paid into the Reserve Bank of India at New Delhi, (hereinafter referred to as the Bank), into

an account entitled "Government A/c-P-Deposits and Advances—II Deposits Not Bearing Int.—(C) Other Deposit A/cs.—Dep't. and Judicial Deposits—Civil Deposits—Civil Court Deposits.

2. Any person ordered to pay money into Court shall present a Lodgment Schedule in the prescribed form to the Superintendent of the Accounts Section of the Registry for the issue of a chalan to enable him to make the payment into the Bank. The Lodgment Schedule shall be accompanied by a copy of the Order directing the payment or shall bear a Certificate from the Registrar endorsed thereon as to the amount to be paid and the time within which the payment is to be made.

3. On presentation of the Lodgment Schedule, a chalan, in duplicate, in the prescribed form, specifying the amount to be paid and the date within which it should be paid, but in no case exceeding ten days from the date of issue of the chalan, shall be issued by the Superintendent, Accounts Section, to the party directed to make the payment, who shall thereupon present the same at the Bank and make the payment. The Bank shall, on receiving payment, retain one copy of the chalan and return the other copy, duly signed and dated acknowledging the receipt of the money, to the person making the payment. The Bank shall not accept the payment if the amount is tendered beyond the date mentioned in the chalan as the last date for payment.

4. On production of the copy of the chalan duly signed and acknowledged by the Bank as aforesaid, the person making the payment shall be given credit in the books maintained by the Accounts Section of the Registry for the amount paid into the Bank, and a receipt signed by the Registrar shall be issued to him and the said chalan shall be retained in the Section.

5. The Superintendent of the Accounts Section shall keep a register cause-wise of all money, effects and securities of the sultors of the Court, which shall be ordered to be paid or delivered into or out of the Court. The purpose for which the deposit is made and the orders of attachment received, if any, of the funds, shall be duly entered in the register. No money shall be paid out of the funds in Court without an order of Court.

6. Where a party seeks payment out of any monies in Court, he shall present an application to the Court for an order for payment. The application shall be accompanied by a Certificate of funds signed by the Registrar showing the amount, if any, standing to the credit of the suit, appeal or other proceeding from which payment out is sought and the claims and attachments, if any, subsisting thereon on the date of the Certificate.

7. Upon an order being made for payment out, the party, in whose favour the order is made shall apply to the Registrar for payment to him in accordance with the said order. The Registrar shall thereupon issue an order for payment in the prescribed form for the amount to be paid in favour of the party entitled to payment. The payment order shall be endorsed at the same time on the original chalan received from the Bank. The payment order together with the chalan duly endorsed for payment shall be handed over to the party entitled to payment who shall present the same at the New Delhi Treasury and obtain payment. Where however the entire amount of the chalan or the entire balance remaining unpaid thereunder is not to be paid out to the party, the original chalan shall not be handed over to him, but only a copy thereof endorsed for payment shall be given to him for presentation at the Treasury, the original chalan being retained in the Accounts Section until the funds are fully paid out.

8. The Superintendent, Accounts Section, shall check and tally the accounts maintained in the Section every month with the monthly statements of receipts and payments to be received from the Treasury and the Registrar shall certify under his signature every month that the accounts have been duly checked and tallied.

9. The rules in this Order shall not apply to the payment of fees relating to enrolment of Advocates which may be paid into any Treasury or Sub-Treasury, or the State Bank of India or the Reserve Bank, to the credit of an account entitled "XXI—Administration of Justice—Receipts of the Supreme Court."

2. In the fifth Schedule to the Supreme Court Rules, after form No. 25, insert the following forms:—

"No. 26

*Form of Lodgment Schedule*

In the Supreme Court of India.

Suit/Appeal/Petition No. .... of .....  
.....Plaintiff(s)/Appellant(s)/Petitioner(s).

*Versus*

.....Defendant(s)/Respondent(s)

Date of Order	Amount	Party on whose behalf and the purpose for which, the payment is made	Remarks
---------------	--------	--	---------

Dated..... Issue Challan.  
Time for payment Bill.....

.....  
(Signature)

Advocate for party making the payment.

.....  
(Signature)

Registrar"

"No. 27

*Deposit Repayment Order & Voucher*

(Vide T. R. Form 61)

To  
The New Delhi Sub-Treasury,

Name of Account ..... Voucher No .....

Original Number ..... Name of Depositor .....

Date of Receipt ..... Amount originally deposited .....

Examined and entered. Received this.....day....  
Date..... 19.....the  
sum of Rs.....  
being the amount payable  
out of the said deposit as  
per order of the Supreme

Accountant, Treasury.

Pay Rs.....

Court dated.....of

Treasury Officer.

19.....

Date.....

Claimant's Signature.  
Passed for payment to.....  
for Rs.....  
as per Order of the Supreme  
Court dated.....  
in C. M. P. No.....of  
19....

Registrar,

Supreme Court of India,  
New Delhi."

Dated.....

5. In Order XVI.

Rule 12.—Rule 12 be numbered as sub-rule (a) of the said rule and the following be added to the said rule as sub-rule (b), namely:—

"(b) An application under sub-rule (a) above for a certificate to bring on record the legal representative of a deceased appellant or respondent shall, subject to the provisions of sections 4 and 5 of the Indian Limitation Act, 1908 (IX of 1908), be made within

ninety days from the date of the death of the said appellant or respondent."

Rule 14.—In Rule 14, for the words "sixty days" the words "ninety days" be substituted.

Rule 14-A.—For Rule 14-A, the following rule be substituted, namely:—

"14-A. The provision of Order XXII of the Code relating to abatement and of Article 171 in the First Schedule to the Indian Limitation Act, 1908, (IX of 1908), shall, so far as may be applicable, apply to appeals and proceedings under rule 12 and rule 13 in the High Court and in the Supreme Court."

By Order of the Court,

ARINDAM DUTT, Registrar.

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

New Delhi, the 10th July 1957

No. 4-CA(1)/4/57-58.—In pursuance of Regulation 12 of the Chartered Accountants Regulations, 1949, it is hereby notified that in exercise of the powers conferred by clause (c) of sub-section (1) of section 20 of the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India has removed from the Register of Members, with effect from the 18th day of February, 1957, owing to death, the name of Shri Venkata Krishnayya Upadrasta, III Line, Arundelpet, Guntur (Membership No. 255).

New Delhi, the 16th July 1957

No. 12-Exam(16)/57.—In pursuance of Regulation 23 of the Chartered Accountants Regulations, 1949, the Council of the Institute of Chartered Accountants of India is pleased to direct that the Preliminary Examination under the said Regulation shall be held on the 12th, 13th, 14th, 15th and 16th November 1957, the Intermediate Examination on the 15th, 16th, 18th, 19th and 20th November 1957, and the Final Examination on the 12th, 13th, 14th, 15th, 16th, 18th, 19th and 20th November 1957. The Examinations will be held at the following centres provided that sufficient number of candidates present themselves for the examinations at each of the Centres:—

- (1) AHMEDABAD, (2) ALLAHABAD, (3) BANGALORE,  
(4) BOMBAY, (5) CALCUTTA, (6) DELHI, (7) ERNAKULAM,  
(8) HYDERABAD (DN.), (9) MADRAS AND (10) POONA.

Applications for admission to these Examinations are required to be made on the prescribed forms, copies of which may be obtained from the Secretary to the Council of the Institute of Chartered Accountants of India, Post Box No. 268, New Delhi-1. Each such application together with the necessary certificates and a Demand Draft payable at New Delhi and drawn in favour of the Secretary referred to above, for the Examination fee of Rs. 25 in the case of the Preliminary Examination, Rs. 50 in the case of the Intermediate Examination, and Rs. 75 for admission to both the groups or Rs. 50 for admission to one group only of the Final Examination, must be sent so as to reach the Secretary to the Council not later than the 12th September 1957.

E. V. SRINIVASAN, Secy.

CHARTERED ACCOUNTANTS

New Delhi, the 16th July 1957

No. 1-CA(6)/57.—In exercise of the powers conferred by sub-section (1) of section 30 of the Chartered Accountants Act, 1949 (Act XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has added the following Regulations to the Chartered Accountants Regulations, 1949, the same having been previously published and approved by the Central Government as required by sub-section (3) of the said section.

In the said Regulations, after Regulation 88 and before the Schedule, add the following, namely:—

I. "89. Training for members.—The Council may impart or arrange to impart practical and/or theoretical training and hold examinations in such subjects as it considers useful for members of the Institute and may award certificates or diplomas in respect thereof in accordance with the provisions of the Regulations contained in Chapter VIII.

**CHAPTER VIII**

**POST GRADUATE TRAINING**

90. Management Accountancy Course.—The Management Accountancy Course shall include a course of theoretical training (Part I) and practical training (Part II) and separate certificates for the two parts will be granted to those who qualify for the same as hereinafter provided. After the candidates have qualified in both Parts I and II, they shall be awarded a certificate in Form 'MAC'.

91. *Administration of the Scheme.*—Notwithstanding anything contained in Regulation 62-G or any other Regulation, the scheme outlined under Regulation 92 to Regulation 112 shall be administered by a Committee appointed by the Council for the purpose whose functions shall include holding of the examinations, admissions thereto, appointment and selection of examiners, prescription of books for the guidance of candidates and declaration of results and other allied matters.

92. *Admission to the examination (Management Accountancy Course—Part I).*—(1) No candidate shall be admitted to the Management Accountancy Examination (Part I) unless he is a member of the Institute at the time of taking the examination and had been a member for a continuous period of not less than one year prior to the date of the examination.

(2) Every candidate for admission to the examination shall pay a fee of Rs. 250/-.

93. *Papers and Syllabus.*—Candidates for the examination shall be examined in the following subjects and every candidate will be required to get at one sitting a minimum of 50% of the total marks in each paper and 60% of the aggregate marks in all papers to obtain a pass.

#### BUSINESS ADMINISTRATION—PAPERS I AND II WORK STUDY, ORGANISATION AND EVALUATION

*Syllabus.*—Definition and scope of work study; its application to clerical and manual work; Definition, purpose and objectives of Method, motion and time study, their interrelation; usefulness and limitations.

*Method Study.*—Operation and flow process. Charts. Factory and office layout and organisation. Alternative methods. Basis and measurement of productivity. Factors affecting method improvement, availability of labour and machinery, Volume and nature of work.

*Motion Study.*—Analysis and elements of movement. Charts for recording work. Motion analysis. Questioning technique. Developing new method. Analysis by left and right hand chart, graphs and films. Wasted efforts. Fatigue, working conditions and relaxation. Improved methods. Human problems.

*Work Measurement.*—Definition and aims. Organisation and personnel. Equipment. Study technique. Rating skill, efforts and working conditions. Standard times. Complete study. Standard allowances. Preparation, idle time, fatigue and working conditions. Determination and uses of standard data. Formulae.

*Incentive Systems.*—Qualities of a good system. Time and piece work method. Bonus schemes. Financial and non-financial incentives.

*Job Evaluation.*—Its advantages and administration. Basis of wage system. Rate setting methods. Necessity of factual data. Methods used in grading jobs. Advantages, importance and functions of job analysis. Job specifications. Salary grading.

*Office Organisation and Method.*—Function, a service of communication, record and reorganisation. Inter-relation of functions. Tasks; clerical duties, basic operations. Methods; systems, forms, machines and appliances. Filing, correspondence, Inter-communication. Environments—layout, lighting, ventilation, seating, furniture, fittings. Trends and advantages of detailed statistical analysis.

*Control of Operation.*—Standards of performance; planning and scheduling of work. Supervision and its training. Personnel relations. Systems of audit. Reports. Committee procedures.

#### HISTORY AND NATURE OF MANAGEMENT

*Management and Human Activity.*—Group of men at work; its comparison with social insects like bees and ants. Alternative methods of force and leadership. Management ideas in religion and military organisations.

*Management a Natural Gift.*—Comparison with ideas of Henri Foyal and F. W. Taylor. Application of scientific method. Research and enunciation of principles. Foyal and relative importance of abilities at different levels. Management speed at all levels. Need for breadth of knowledge. Inter-relations between different levels of supervision, management and operatives. Intermediate grades—responsibility to seniors and acts of juniors. Leadership and co-operation at all levels. Relations at the same level. Lines of authority.

*Managerial Structure.*—Of a company and its comparison with Government and military organisations. Board of Directors—its functions. Role of managing directors and other working directors.

*Management—its Training.*—And practical nature. Theory versus experience and their inter-dependence. Characteristics of good managers. Selection of staff. Specification and tests. Adapting organisation to suit individual material available. Staff policy and interdepartmental relations.

*Principal fields of activity of an organisation.*—Their co-ordination. Production and distribution as primary activities, in its absence purchasing and transportation as primary activities. Other supporting activities.

*Production.*—Planning, estimating, rate fixing, tool design and manufacture, manufacturing, progression, wages, works and engineering.

*Distribution.*—Selling methods, Market research and sales budgetings, Price determination. Ordering and stock control. Publicity, servicing, Warehousing.

*Development.*—Material, machine, process and product research. Designing for consumer and production, standardisation specification. Inspection and Testing.

*Purchasing.*—Store-keeping. Tendering orders, receipt and inspection of goods, stock records, allocation and check. Issue of materials.

*Transportation.*—Packing. Loading unloading. Relevant notes and documents.

*Personnel.*—Selection, training, placement, transfers, promotions and retirement, safety, welfare and medical aid. Employers' statutory obligations.

*Recent thoughts on Management.*—Significance of the individual and the working group. Social nature of industry. Non-financial incentives and satisfactions.

#### POLICY IN BUSINESS ADMINISTRATION

*Formulation and interpretation of Policy.*—General policy; as a task of Board; Need for stability and flexibility; Executives' Contribution; Managing Director's responsibility; Functional and sectional policies; Issue of policy; danger of divergent interpretation; Communication to subordinates; Delegation of responsibility; Correspondence between responsibility and power. Accountability; Delegation and functional specialist; Problems of co-ordination.

*Translation of policies into working plans.*—Use of resources to achieve economy; Use of Standard practices; Flexibility in planning; Standards of performance and production targets; Drafting sectional plans; Planning time factor.

*Controlling as counterpart of planning.*—Overall control and sectional control; Centralisation and decentralisation; Uniformity of method and synchronisation of control periods; Speedy presentation of results; Use of statistical techniques; Control systems to suit each enterprise; Principal controls in an enterprise; Personnel records and reports; Distinction between preparing control information and exercising control; Control as a continuing process.

*Co-ordination and motivation of individuals.*—Personal activities; Contributions to co-ordination; Span of control; Co-ordinating operational and functional staff; Means for effecting co-ordination; Need for improvement; Team spirit; Integrating individual aims; Hawthorne Investigations; Staff consultation and participation; Maintenance of discipline and equity.

*Research.*—Into management techniques and practices; Need for constant review and improvement. Selection and training for managerial posts; Exchange of ideas.

*Public Relations.*—Trade Associations; Trade Unions; Government Departments; Local Authorities; Technical and Professional Association; Social Services.

N.B.—The syllabus is inclusive and not exhaustive.

#### MANAGEMENT ACCOUNTANCY COURSE

##### Papers III and IV—Management Accounting

Definition, objectives, methods, technique and scope of management accounting. Relationships between accountant and management. The Management requirements. Time as a factor in management Accounting.

- |  |   |
|--|---|
| (a) Financial accounting with reference to financial control.      | Covering the advanced aspects of these 3 subjects with particular reference to the following* |
| (b) Budgeting and budgetary control and different methods thereof. |   |
| (c) Costing and Cost Control and different methods thereof.        |   |

\*Application of costing methods and techniques (including Budgetary Control, standard Costing and Marginal Costing) to manufacturing, whole-sale, retail, distribution business and public undertakings and local authorities. Cost control accounts. Costing of Bye-products. Treatment of Waste in Cost Accounts. The mechanisation of costing routine Machine Accounting including later developments—its importance to a management accountant. The position of a management accountant. Organisation of Cost and Financial Accounting Department and its relationship to other departments. Design of methods and drawing up of forms throughout the financial organisation in works and offices. Presentation of costs and expenses. Costing and expenses statistics.

and actual costs. Overhead and local administrative expenses. Works general charges and obsolescence. The effects of averaging costs and the choice of the unit of measurement. Graphical and statistical presentation.

- (d) Marginal control for top management.
- (e) Budgetary control for top management.
- (f) Forecasting.
- (g) Reports for Boards, Chief Executives, Bankers, etc.—Covering the advanced aspects of these subjects with particular reference to the following.\*

\*The need for defining Fixed and Variable Costs. Calculation of contributory margin. Calculation of break even points. The use of marginal control for policy decisions.

Preparation of Overall Budgets for Board purposes. Study of the behaviour of expense in relation to volume of output. Calculation of operating statements and profit and loss accounts, using budgetary control and standard costs. Application of budgetary control to higher management problems.

The preparation of forecasts as opposed to budgets. Use of long range market research. Relationship of production capacity to sales. Long range capital requirements. Profitability.

Principles for preparation of good reports. Characteristics of a good report. Design and purpose of accounting reports. Reports for the various functions—production, sales, design, etc. Relationship of business events and accounting reports. Interpretation of reports and cost statements. The use of graphs. The design of reports for higher management, board of directors, banks. Presentation of information to Management. Operating ratios design and use of charts and Cost Sheets. Development of special reporting techniques on particular management problems. Financial reports—frequency, source, adjustments and working papers.

N.B.—The syllabus is inclusive and not exhaustive.

## GENERAL COMMERCIAL & SECRETARIAL PRACTICE

### PAPER (V)

#### SYLLABUS

##### Section (i)

#### SECRETARIAL PRACTICE

Advance knowledge of Secretarial Practice including the following.

Routine work of a Secretary's office; Control and Referencing; Cataloguing and Indexing; Organisation of and systems used in centralised and departmental filing; Office Machinery and labour-saving devices; Duties in connection with fire and accident insurance. Credit control; Documentation of importing and exporting and financing thereof.

Duties and responsibilities of a company secretary. Allotment of shares, transfer, transmission, conversion, forfeiture and sale of shares. Directors and Board meetings. Stock exchange transactions. Audit. Amalgamation and reconstruction. General meetings and their conduct; Chairman's powers and duties; Duties regarding meetings of managing bodies, public bodies, statutory undertakings, etc.

##### Section (ii)

#### COMMERCIAL PRACTICE

(I) *Chief Types of Business Organisation*.—The one-man enterprise, the partnership, the joint stock company, the large industrial combine. Their *raison d'être*. Competition and monopolistic agreements as alternatives. Public control.

(II) *Optimum Size of an Undertaking*.—The spread of overheads and the impact of other costs. The incidence of technical progress. The concept of elasticity.

(III) *Localisation of Industry*:

Causes; natural resources, climate, transport, aggregations of population.

(IV) *Home and Export Trade*:

Transport. Middleman. Marketing. Produce exchanges. Types of retail and wholesale organisations.

(V) Case studies of actual organisation and structure of various types of concerns with special reference to the following.

- (i) Industrial concerns, which manufacture and sell.
- (ii) Commercial concerns like banks, insurance, import & export houses, etc.
- (iii) State corporations, manufacturing, commercial and transport.

Current affairs including current economic thoughts, use of statistics etc.

94. *Conduct of Examinations*.—The examination shall be conducted at least once a year in such manner and at such time and places as the Council may direct. The dates and

places of the examination and other particulars shall be notified in the Gazette of India at least six months in advance.

95. *Application for admission to examination*.—Application for admission to the examination shall be made in the prescribed form, a copy of which may be obtained from the Secretary to the Council. Every such application together with the prescribed fee shall be sent so as to reach the Council four months before the date of the commencement of the examination.

96. *Refund of Fees*.—Fees paid by the candidate who has been admitted to an examination shall not be refunded or held in reserve for any future examination under any circumstances.

97. *Declaration of Result*.—(a) A list of successful candidates will be published in the Gazette of India for each examination.

(b) Every candidate passing the examination (Part I) will be furnished with a certificate to that effect in Form 'MAC-1' of the Schedule.

(c) All candidates will be informed of the marks obtained in each paper.

98. *Action against candidates resorting to unfair means*.—If a candidate is found to have resorted to or attempts to resort to unfair means pertaining to an examination, the Council may on receipt of a report to that effect, and after such investigation as it may deem necessary, take such action against the candidate concerned as it thinks fit.

99. *Examiners*.—The Committee formed under Regulation 91 of the Chartered Accountants Regulations, 1949, may make such arrangements and may appoint such examiners to set question papers and value answer books as it may deem fit.

100. *Savings*.—In any case where it is found that the result of an examination has been affected by error, malpractice, fraud, improper conduct or other matter, of what nature so ever, the committee hereinbefore mentioned shall have the power to amend such result in such manner as shall be in accord with the true position and to make such declaration as the Committee shall consider necessary in that behalf.

101. *Practical Training (Management Accountancy Course-Part II)*.—Members of the Institute who have had practical training for a period of two years in the different departments and in the organisations that may be recommended by the Committee concerned in this behalf and who satisfy the conditions hereinafter mentioned will be given certificates that they have had the necessary practical training. The certificate will be in Form 'MAC-2' of the Schedule.

102. Any candidate desiring to qualify himself for the issue of certificate in Form 'MAC-2' referred to above, should make an application, at least two years before the date of issue of the certificate, giving notice of his intention to qualify for the same.

103. The application shall be accompanied by a registration fee of Rs. 100 which shall not be refundable under any circumstances.

104. After undergoing the practical training as may be specified by the Committee concerned, each candidate should submit a thesis on a subject to be specified by the said Committee, within a period of three months.

105. The thesis shall be submitted with a fee of Rs. 150/- which shall not be refunded under any circumstances.

106. Each candidate shall send three type-written or printed copies of the thesis embodying the results of his training and research and stating whether the work is based on the discovery of new facts by the candidate or of new relations of facts observed by others and how the work tends to the general advancement of knowledge. The candidate shall further forward a statement indicating the sources from which his information has been derived and the extent to which he has based his work on the work of others and shall indicate which portion or portions of his work he claims as original. The thesis shall be written or printed in English.

107. The Committee concerned shall forward the thesis to the referees that may be appointed by it. The referees shall report to the Committee whether the thesis shall be accepted or rejected and their report shall be final.

108. Only those whose thesis has been accepted and who had completed the practical training shall be eligible for certificate in Form 'MAC-2'.

109. A complete record showing the details of training undergone by the candidates should be maintained by the candidate and copies of them should be submitted to the Committee concerned from time to time.

110. The Committee concerned may appoint an Advisory Board consisting of not more than 5 members who may or may not be the members of the Institute to advise the Com-

mittee on the programme, standard, etc. of practical training.

111. The members of the Advisory Board shall be eligible for Travelling Allowance and Daily Allowance according to the rates that may be approved by the Council.

112. The Committee concerned may specify a list of approved organisations, the service in which may be recognised towards practical training referred to hereinbefore."

II. In the Schedule, after Form 'W', the following Forms shall be added, namely:—

"FORM 'MAC'

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Emblem

Management Accountancy Course

This is to certify that \_\_\_\_\_ of \_\_\_\_\_ has passed ( ) Parts I and II of the Management Accountancy Examination held by the Institute of Chartered Accountants of India.

Given under the Common Seal of the Institute of Chartered Accountants of India, this day of \_\_\_\_\_ Seal.

SECRETARY.

FORM 'MAC-2'

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Emblem

Management Accountancy Course

Part I.

This is to certify that \_\_\_\_\_ of \_\_\_\_\_ has passed ( ) the Management Accountancy Examination (Part I) held by the Institute of Chartered Accountants of India in the month of \_\_\_\_\_ 19\_\_\_\_.

Given under the Common Seal of the Institute of Chartered Accountants of India, this day of \_\_\_\_\_ 19\_\_\_\_.

Seal.

SECRETARY.

N.B.: The candidate mentioned above \_\_\_\_\_ has also passed \_\_\_\_\_ has not so far passed.

Part I/Part II of the Management Accountancy Course.

FORM 'MAC-2'

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Emblem

Management Accountancy Course

Part II

This is to certify that \_\_\_\_\_ of \_\_\_\_\_ has completed the prescribed period of practical training in Management Accountancy and has passed the written test in respect of the same.

Given under the Common Seal of the Institute of Chartered Accountants of India, this day of \_\_\_\_\_ 19\_\_\_\_.

Seal.

SECRETARY.

N.B.: The candidate mentioned above \_\_\_\_\_ has also passed \_\_\_\_\_ has not so far passed Part I/Part II of the Management Accountancy Course".

S. PRAKASH CHOPRA,

PRESIDENT.

MINISTRY OF STEEL, MINES & FUEL

(Department of Mines & Fuel)

New Delhi, the 15th July 1957

No. C5-9(4)/57.—Consequent on the recent reorganisation of certain Central Ministries, the Government of India have decided that, in partial modification of Resolution No. 25-CI(12)/56, dated the 28th August, 1956, of the Government of India in the late Ministry of Production, as amended by notifications No. C5-10(7)/56, dated the 27th September, 1956, and 1st November, 1956, of the late Ministry of Production, the Coal Council of India will be reconstituted as follows:—

Chairman

1. The Minister of Steel, Mines and Fuel, Government of India.

Members

2. Dr. J. C. Ghosh, Member, Planning Commission.
3. Shri B. Mitter.
4. Shri J. N. Mookherjee.
5. Shri Narendra Singh Singhi.
6. The Director General, Council of Scientific and Industrial Research.
7. The Secretary, Department of Iron and Steel, Ministry of Steel, Mines and Fuel.
8. The Secretary, Department of Mines and Fuel, Ministry of Steel, Mines and Fuel.
9. The Coal Controller.
10. Member, Railway Board, (Transportation).
11. The Secretary, Ministry of Irrigation and Power.

S. R. KAIWAR, Joint Secy.

MINISTRY OF COMMERCE AND INDUSTRY

RESOLUTION

New Delhi, the 8th July 1957

No. 38-EP.(1)/56.—Government of India, in terms of their Resolution No. 38-EP(1)/56, dated the 18th February, 1957, had appointed an Export Promotion Committee to make a comprehensive study of various aspects of export trade promotion. The Committee was required to submit its recommendations to Government by 30th June, 1957.

Having regard to the fact that the Committee has yet to consider a number of important items of work, the Government of India have decided to extend the term of this Committee upto 31st July, 1957.

ORDER

Ordered that a copy of this resolution be communicated to the Chairman and Members of the Committee, the private and Military Secretary to the President, the Prime Minister's Secretariat, the Cabinet Secretariat, the Planning Commission, the Ministries of the Government of India, all the State Governments in India.

Ordered also that Resolution be published in the Gazette of India for general information.

K. B. LALL, Jr. Secy.

MINISTRY OF FOOD AND AGRICULTURE

(Department of Agriculture)

CORRIGENDUM

New Delhi, the 13th July 1957

No. F.13-3/57-FAO.—In the Government of India late Ministry of Agriculture Resolution No. F.16-72/47-Polcy, dated the 8th November, 1948, as subsequently amended, in the portion relating to the composition of the National Food and Agriculture Organisation Liaison Committee:

(1) under the heading "Chairman", for the entry "Minister for Agriculture", the entry "Minister for Cooperation", shall be substituted;

(2) under the heading "Members", the following amendments shall be made, namely:

(a) for the entry "one representative of the Ministry of Food and Agriculture", the entry "one representative each of the Departments of Food and Agriculture of the Ministry of Food and Agriculture" shall be substituted;

(b) the following entry shall be added at the end:

"One representative of the Ministry of Community Development".

KRISHAN CHAND, Joint Secy.

## MINISTRY OF HEALTH

## CORRIGENDUM

New Delhi, the 27th June 1957

No. F.12-88/56-D.—In para. 1 of this Ministry's Notification No. F.12-88/56-D, dated the 7th November, 1956, against Serial No. 1 for the words "Professor of Post-graduate Medicine, Grant Medical College" the words "Honorary Specialist in Medicine, J. J. Hospital and Professor of Medicine, Grant Medical College" should be substituted.

D. J. BALARAJ, Dy. Secy.

## MINISTRY OF IRRIGATION AND POWER

## RESOLUTION

New Delhi, the 2nd July 1957

No. DW.V.530(1)/56.—In partial modification of the Ministry of Irrigation and Power Resolution No. DW.V.530(1)/56, dated the 12th April, 1957, the Government of India have appointed Shri N. P. Mohan, retired Chief Conservator of Forests, Punjab, as a Member of the High Level Committee on Floods, in the place of Shri C. R. Ranganathan, retired Inspector General of Forests.

## ORDER

ORDERED that this Resolution be communicated to the State Governments, the several Ministries of the Government of India, the Comptroller and Auditor General of India, Prime Minister's Secretariat, Secretary to the President and Planning Commission.

ORDERED also that the Resolution be published in the Gazette of India for general information.

T. SIVASANKAR, Secy.

## MINISTRY OF TRANSPORT

## (Posts and Telegraphs)

New Delhi, the 12th July 1957

No. 35/3/57-CI.—In addition to the Post Office Holidays as notified in Government of India, Ministry of Communications (P. & T.) Notification No. C-35-2/56, dated the 26th December, 1956, the Central Government is pleased to order that Friday the 16th August, 1957 may be observed as a Post Office Holiday to mark the completion of ten years of independence and in commemoration of the Centennial anniversary of India's first struggle for freedom.

K. K. SARAN, Dy. Secy.

## (Department of Communications)

## RESOLUTION

New Delhi, the 15th July, 1957

No. 20-5/33/Refugee.—The Government of India have had under consideration the question of expeditious settlement of the pending claims in respect of pre-partition Postal Savings Bank Accounts and Postal Certificates. Efforts have been made in the past and are still being made to get these claims verified by the Pakistan authorities. In the meantime in order to avoid further hardship to the displaced persons, the President has been pleased to decide that these claims may be paid in the manner indicated below:—

All depositors of Post Office Savings Bank accounts and holders of Postal Certificates, who had registered their claims

for transfer of their deposits/holdings from Pakistan to India before the prescribed dates viz.

31st March 1949 in case of Postal Savings Bank accounts;

30th June 1949 in case of Postal Certificates; and

31st March 1950 in case of deposits or holdings of deceased persons.

will be allowed payment of balance at credit of their Savings Bank accounts or proceeds of their Postal Certificates on presentation of their pass books or certificates at the Post Offices where their claims stand registered. Depositors of Post Office Savings Bank accounts should, however, be advised not to close their accounts, but leave at least a balance of Rs. 2 in their pass books so that interest on the deposits may be added as and when it is received from Pakistan.

2. In cases where the depositors or investors do not possess their Savings Bank pass books or Postal Certificates, claims will be scrutinised and settled on the advice of an *ad-hoc* committee to be appointed for this purpose after taking into consideration such documentary or other evidence as the claimants may produce in support of their claims. Such persons shall also apply with the necessary evidence to the Postmasters of Offices where their claims stand registered requesting them to take necessary action in the matter. The Post Offices concerned will submit necessary papers to the Director-General, P. & T. who would convene the committee for final settlement of such claims.

3. Payments in all cases will be made on execution of indemnity bond by the depositors/investors with two solvent sureties undertaking to indemnify the Government to the extent of the amount paid or a portion thereof as the case may be in the event of the claim being rejected or verified for a lesser amount by the Pakistan Government. Depositors or investors, who may not desire to execute these bonds, shall have to wait until their accounts have been formally transferred from Pakistan.

4. In cases where the depositors or investors have already obtained interim relief from the Central Claims Organisation of the Ministry of Rehabilitation or the Post Offices, the amount payable to them by the Post Offices would be only the balance of the amount after adjusting the amounts already advanced to them either by the Ministry of Rehabilitation or the P. & T. Department as the case may be.

## ORDER

ORDERED that the Resolution be communicated to all the State Governments, the several Ministries of the Government of India, Prime Minister's Secretariat and the Private and Military Secretaries to the President.

ORDERED also that the Resolution be published in the Gazette of India for general information.

V. M. BHIDE, Dy. Secy.

MINISTRY OF LABOUR & EMPLOYMENT  
(Directorate General of Resettlement and Employment)

## CORRIGENDUM

New Delhi, the 8th July 1957

No. NCT-2(1)/57.—For entry 51 in the Ministry of Labour & Employment (Directorate General of Resettlement and Employment) Notification No. NCT/TP-41/57, dated the 24th May, 1957, published in the Gazette of India, Part I, Section 1, dated the 1st June, 1957 substitute:—

"Shri S. K. Nanavati, B.Sc., M.Met., F.I.M., M.I.I.M. General Superintendent, Tata Iron & Steel Co. Ltd., Jamshedpur."

S. ABDUL QADIR, Jt. Secy.

